

Nuneaton and Bedworth Borough Council

# Small Site Windfall Housing Study

2022

## 1. Background

- 1.1 The National Planning Policy Framework (NPPF) states that Planning Authorities should support windfall sites through their local plan policies and that windfall sites can form part of the housing supply where there is evidence that they will provide a reliable source of supply. There are limitations to windfall sites and the risk of development of residential gardens which would harm the local area should also be considered in local plan policies.
- 1.2 Windfall sites are defined in the NPPF<sup>1</sup> as: Sites not specifically identified in the development plan.
- 1.3 The amount of windfall anticipated should have regard to:
  - The Strategic Housing Land Availability Assessment
  - Historic windfall delivery
  - Expected future trends.

## 2. Purpose of the Study

- 2.1 This Small Site Windfall Housing Study forms part of the evidence base for the Borough Plan Review. The study examines housing contributions since 2011 from small windfall sites. The term small windfall sites refer to sites of 9 dwellings or less and not included in the local plan as strategic or non-strategic sites. The study assesses the potential for windfall sites to come forward during the plan period. It also considers the possible future contribution of windfall sites by looking back to previous years completions and assessing the future rate of windfall site contributions.
- 2.2 The Study will establish the expected contribution of windfall housing to the Borough's overall housing need. The contribution of windfall housing will assist the council in the allocation of housing sites. It will also inform the Council's Housing trajectory and Five-Year Housing Land Supply position.
- 2.3 The Study is a deskbound exercise which examines small site completions and permissions until 31<sup>st</sup> March 2022. The current Borough Plan allows for a windfall contribution of 22 dpa. The figure is derived from the Housing Topic Paper 2017 in which there was a small allowance for windfall sites on sites that could yield between 1 and 4 units. There was no allowance for any larger windfall sites, those being sites of between 5 and 9 units. This study uses the NPPF definition of minor development as the starting point to define a small site at less than 10 dwellings.
- 2.4 Sites identified within the Housing and Economic Land Availability Assessment (HELAA) have the capacity to deliver housing during the plan period. A HELAA has been produced to inform the emerging Borough Plan Review. It identifies land and assesses the availability, suitability, and achievability as a potential housing or employment sites and determines whether those sites are deliverable or developable. Sites that are identified as 'deliverable' and 'developable' in the HELAA may be allocated through the Local Plan process. In line with the definition of major development in the NPPF, however, the Borough Plan Review

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<sup>1</sup> [National Planning Policy Framework - Annex 2: Glossary - Guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/551022/nppf-annex-2-glossary-guidance.pdf)

has sought to allocate strategic and non-strategic selected sites of 10 units or more, also the HELAA does not contain sites with planning permission therefore, there is capacity within the HELAA for small windfall sites to come forward.

### 3. Past Trends

- 3.1 The NPPF states that any windfall allowance should be realistic and have regard to historic windfall delivery rates.

#### Housing Completions

- 3.2 Table 1 shows the housing completions in the Borough from 2011-2022 and demonstrates the importance of small windfall sites to the Borough's housing completions. The previous version of the Nuneaton and Bedworth Plan covered the years 2006-2011, the current Borough Plan was adopted June 2019. The period between 2011 and 2019 was not served by an adopted local plan.
- 3.3 Table 1 provides evidence for the inclusion of a windfall allowance for small housing in Nuneaton and Bedworth Borough's development trajectory. As shown in Table 1, Nuneaton and Bedworth Borough's small windfall sites, for the period April 2011- March 2022, provides an average of 12% of housing completions, the remainder are from large windfall sites and strategic and non-strategic sites.

Table 1: Housing Completions 2011-2021

Year	Total Completions	Strategic Site Completions	Non-Strategic Site Completions	Large/Medium Site Prior Notification Completions	Large/Medium Windfall Site Completions	Small Site Prior Notification Completions	Small Site Windfall Completions	% Total of Small Site Windfall and PN Completions
2011-12	278	0	0	0	231	0	47	16.9
2012-13	291	0	0	0	229	0	62	21.31
2013-14	171	0	0	0	135	0	36	21.05
2014-15	411	0	0	0	357	0	54	13.13
2015-16	404	0	0	12	383	10	21	7.67
2016-17	394	0	0	0	343	16	51	17
2017-18	440	181	0	43	224	10	35	10.22
2018-19	645	280	0	0	321	2	44	7.13
2019-20	624	217	0	0	369	1	38	7.2
2020-21	601	186	66	0	241	13	108	20.13
2021-22	825	389	8	0	370	13	58	8.6

<b>Annual Average</b>	462	113	7	5	291	6	50	12
<b>Totals</b>	5084	1253	74	55	3203	65	554	

3.4 Figure 1 below demonstrates a significantly higher annual completion rate after the adoption of the Borough Plan in 2019 with a large proportion of completions being on allocated sites. This is attributable to the part completion of the large strategic site of HSG1 North of Nuneaton which was allocated for at least 4,419 units. As shown in Table 1, across the period completions of windfall sites contribute to the majority of total completions. The adoption of the Borough Plan in 2019 has not affected the number of small sites being completed, with recent reporting years showing an increase in the number of dwellings.

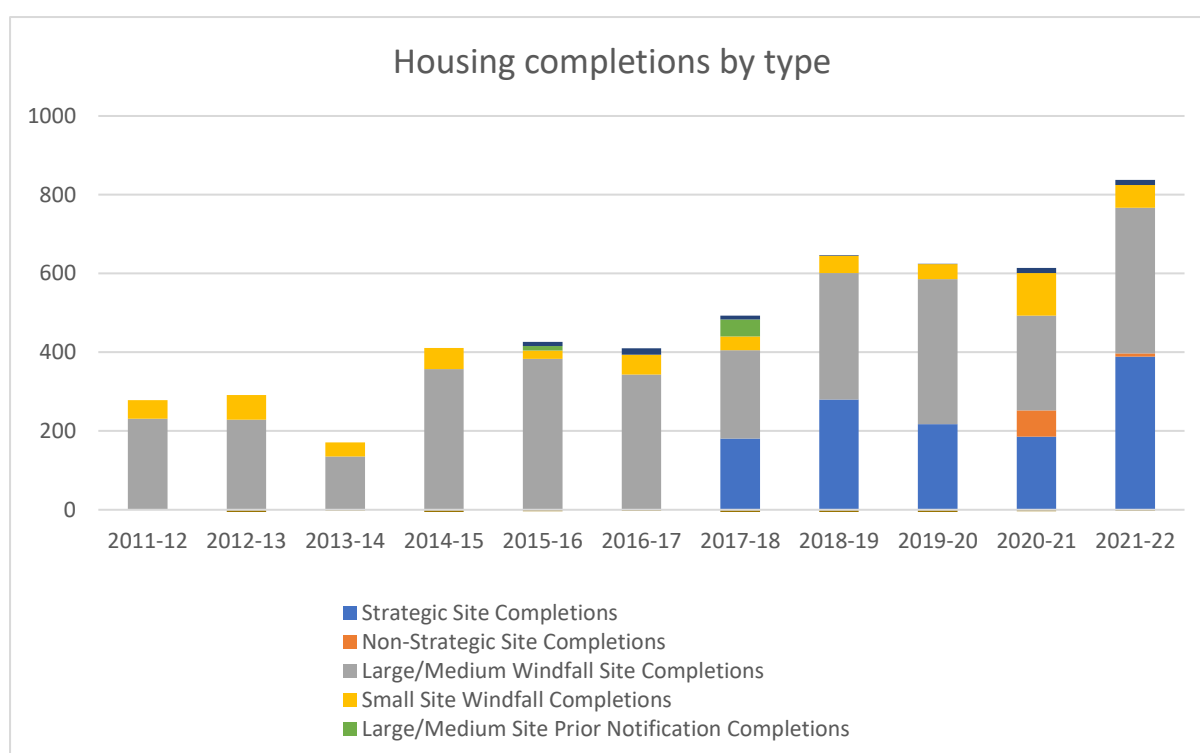


Figure 1: Housing Completions by Type

3.5 Table 2 shows housing completions since the adoption of the Borough Plan in 2019. All windfall sites including prior notifications contribute 59% towards housing completions in the period 2019-2022, with large/medium windfall sites contributing 48% and small windfall sites 11%. Whilst as shown in Table 1, the percentage contribution of small windfall sites and prior notifications has remained consistent showing 12% (2011-2022) and 11% (2019-2022) in the three years since the Borough Plan was adopted, overall the average amount has increased from 56 units (2011-2022) to 77 units (2019-2022).

3.6 The adoption of the Borough Plan has not impacted on the delivery of small site completions, there has been no change in overall small site housing completions and small site delivery has increased in terms of the amount delivered. There is compelling evidence that windfall sites have historically made a significant contribution towards the Borough's

housing need. Whilst the evidence shows an overall percentage decrease in the contribution of small sites, this is attributed to the delivery of strategic housing sites and not a decrease in sites available as the actual number of dwellings has increased since the adoption of the Borough Plan.

Table 2: Housing Completions Since Adoption Borough Plan

Year	Total Completions	Strategic Site Completions	Non Strategic Site Completions	Large/Medium Prior Notification Completions	Large/Medium Windfall Site Completions	Small Site Prior Notification Completions	Small Site Windfall Completions	% Total of Small Site Windfall and PN Completions	% Total of Large/ Medium Site Windfall and PN Completions	% Total of Strategic Site Completions	% Total of Non Strategic Site Completions
2019-20	624	217	0	0	369	1	38	6	59	35	0
2020-21	601	186	66	0	241	13	108	20	40	31	11
2021-22	825	389	8	0	370	13	58	8	45	47	1
Annual Average	683	264	25	0	327	9	68	11	48	39	3
Totals	2733	792	74	0	980	27	204				

3.7 Table 3 provides a breakdown of the of windfall units that were delivered within the urban and rural areas within Nuneaton and Bedworth Borough. Figure 2 shows the breakdown of the urban and rural split per year. Urban windfall sites are defined as any site within Nuneaton, Bedworth, Bulkington and Exhall. Any site in any other settlement within the Borough is defined as a rural site.

Table 3: Windfall Units Delivery in Rural and Urban Areas

Year	Prior Notification Completions – Urban	Prior Notification Completions – Rural	Small Site Windfall Completions – Urban	Small Site Windfall Completions – Rural
2011-12	0	0	45	2
2012-13	0	0	62	0
2013-14	0	0	35	1
2014-15	0	0	54	0
2015-16	10	0	19	2
2016-17	16	0	51	0
2017-18	10	0	35	1
2018-19	2	0	39	5
2019-20	1	0	36	2
2020-21	6	0	104	4
2021-22	6	0	46	4
<b>Totals</b>	51	0	526	21

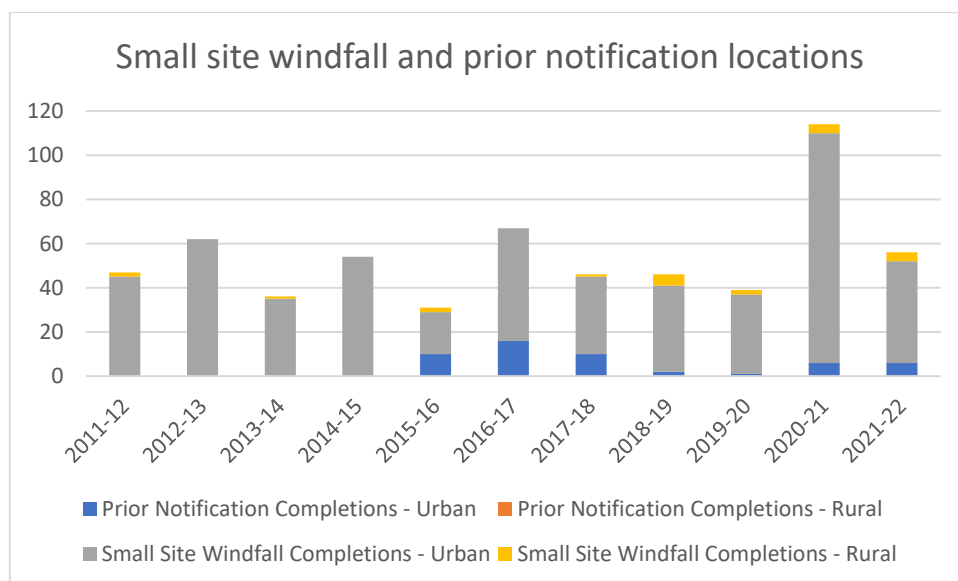


Figure 2: Prior Notification and Small Site Locations

3.8 Table 3 and Figure 2 above show that small windfall sites in the Borough typically come from urban locations. This is because there are few settlements outside of the major urban areas and the Borough is surrounded by green belt. Nuneaton and Bedworth Borough is the most densely populated area of the county with 1,592 persons per sq km, compared to the Warwickshire average of 2,772. Whilst it is possible there may be a contraction in land available for windfall sites due to the relatively densely populated nature of the Borough, there is no evidence to suggest a shortage of windfall sites coming forward.

### Windfall Completions

3.9 Table 4 shows the percentage contribution of small site completions to total completions per year. The average over the period is 12% with an average of 56 units per year. Figures 3 and 4 then go on to illustrate the total and small completions per year. Whilst the trend line in Figure 4 is less dramatic for small sites than the trend line for total completions shown in Figure 3, it still shows an upward trajectory in small site completions.

Table 4: Percentage Contribution of Small Site Completions

Year	Total Completions	Small Site Windfall Completions	Small Site Prior Notification Completions	Small Site Prior Notification/Windfall Completions	% Total of Small Site Windfall and PN Completions
2011-12	278	47	0	47	17
2012-13	291	62	0	62	21
2013-14	171	36	0	36	21
2014-15	411	54	0	54	13
2015-16	404	21	10	31	8
2016-17	394	51	16	67	17
2017-18	440	35	10	45	10
2018-19	645	44	2	46	7
2019-20	624	38	1	39	6
2020-21	601	108	13	121	20
2021-22	825	58	13	71	9
<b>Annual Average</b>	462	50	6	56	12%
<b>Totals</b>	5084	554	65	619	

3.10 Figure 3 shows total housing completion in the borough have increased over the period. There was a small dip in completions during the COVID lockdown period, however, there has been a sharp increase in the recent reporting year as more sites were completed following the ending of lockdown. The trend line in Figure 3 shows a marked increase in recent years highlighting the increase in house building in the borough over the reporting period.

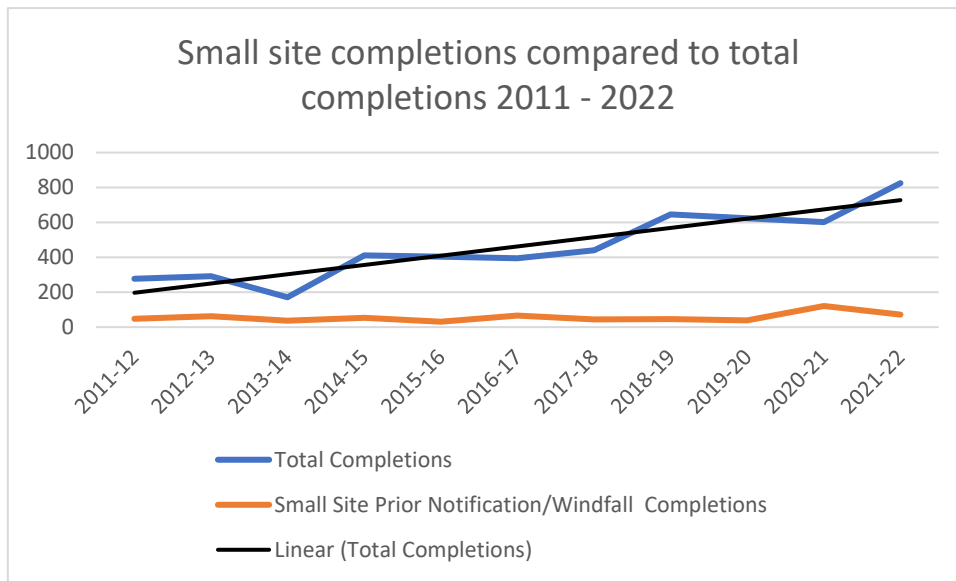


Figure 3: Small Site Completions Compared to Total Completions – Total Completions Trend Line

3.11 Figure 4 shows the completions for small sites has been consistent over the period with a small increase in completions since the adoption of the Borough Plan. The trend line shows a gradual increase in completions. The data confirms that despite the increase in house building on major sites by large developers there remains a viable market for small sites and small-scale developers in the borough.

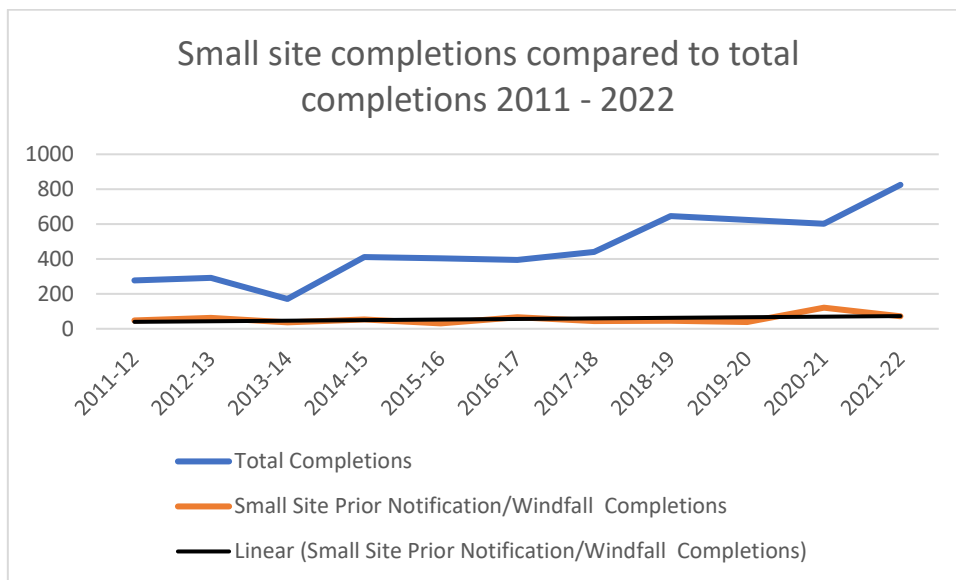


Figure 4: Small Site Completions Compared to Total Completions – Small Site Completions Trend Line

3.12 Figure 5 shows just the small site completions per year. The figures show a steady amount increasing in the last three years. The trend line indicates a slight upward trajectory, helped by the increase that has occurred in the last three years.



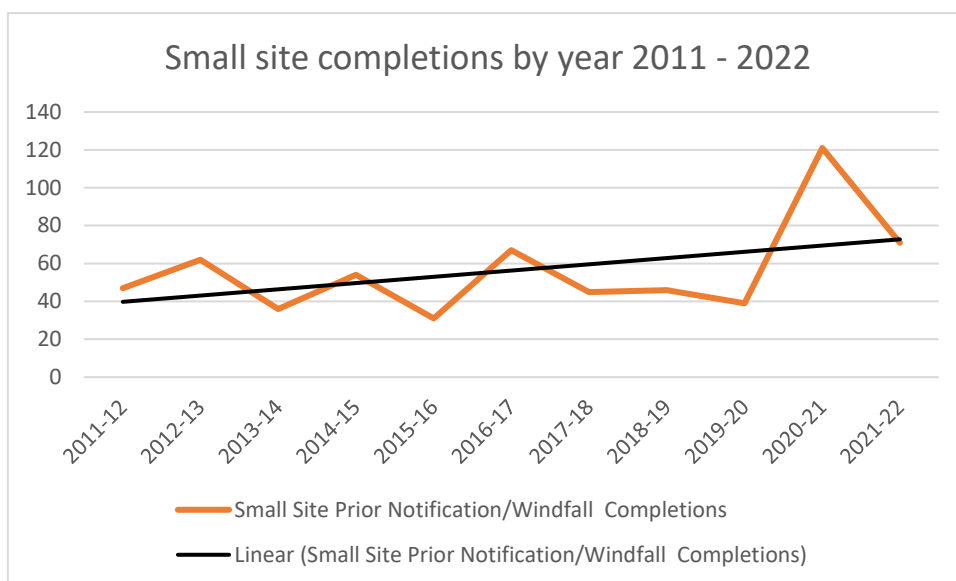


Figure 5: Small Site and PN Completions Trend Line

3.13 The overall average completions for small sites across the 10-year period is 56 dwellings, as indicated in Table 1. The average figure for the three years (2019-2022) since the adoption of the Borough Plan is 77 dwellings an increase of 37%. The current housing trajectory allows for a windfall allowance of 22 dwellings, a figure which is very conservative when considering historical data. Over the period examined there has been an average of 134% more small site completions than allowed for in the windfall allowance figure of 22 dwellings. The percentage rise increases to 250% when considered over the last three years.

3.14 Table 5 shows the percentage increase or decrease of sites compared to the previous year.

Table 5: Small Site Windfall and PN Completions Percentage Increase/Decrease from Previous Year

Year	Small Site Prior Notification/Windfall Completions	Numerical increase/decrease from previous year	Percentage increase/decrease from previous year
2011-12	47		
2012-13	62	15	32

2013-14	36	-26	-42
2014-15	54	18	50
2015-16	31	-23	-43
2016-17	67	36	116
2017-18	45	-22	-33
2018-19	46	1	2
2019-20	39	-7	-15
2020-21	121	82	210
2021-22	71	-50	-41
<b>Total</b>	754		24%

3.15 Table 5 shows an average percentage increase of 24% over the period 2011-2022. Housing market demand and national and local planning policy amendments have made it easier for small sites and prior notification sites to deliver dwellings. The evidence shows a percentage increase to the windfall allowance is justified.

3.16 The historical data indicates the following:

- Small sites have produced a consistent number of completions over the last ten years.
- The adoption of the Borough Plan has not impacted on the completions with figures showing an increase in small site completions since adoption.
- The current allowance of 22 dwellings per year in the housing trajectory is significantly less than shown in the historical data.
- The historical analysis includes figures which may have been allocated in an adopted Borough Plan as non-strategic sites.

3.17 The historical data shows that a windfall allowance for small sites of 9 dwellings and under is appropriate to include within the housing trajectory. To be representative of site completions within the borough a windfall allowance should be included in the five-year land supply figure. The current figure of 22 dpa applied evenly across the plan period does not represent the true contribution of small windfall sites. It is appropriate to reassess the small site windfall figure and recognise the important contribution small windfall sites make towards meeting housing need.

## Losses

3.18 In establishing a windfall figure it is necessary to consider the dwellings lost as part of the development process. Table 6 provides a breakdown of all housing completions in the study period. The final column shows the net figure for small site windfall and prior notification completions. The need to consider housing losses is particularly relevant to small sites as the recycling of land is pertinent to many small sites coming forward for development. The table shows that 50 dwellings were lost in the study period, an average of 5%. Of the total dwellings lost in the borough during the study period 31% were from small sites.

Table 6: Completions 2011 - 2022

Year	Strategic Site Completions	Non-Strategic Site Completions	Large/Medium Windfall Site Completions	Small Site Windfall Completions	Total Completions	Large/Medium Site Prior Notification Completions	Small Site Prior Notification Completions	Losses	Net Completions	Small Site Losses	Net Small Site Windfall and PN Completions
2011-12	0	0	231	47	278	0	0	-39	239	0	47
2012-13	0	0	229	62	291	0	0	-12	279	-8	54
2013-14	0	0	135	36	171	0	0	-18	153	-2	34
2014-15	0	0	357	54	411	0	0	-9	402	-8	46
2015-16	0	0	383	21	404	12	10	-14	412	-4	27
2016-17	0	0	343	51	394	0	16	-10	400	-3	64
2017-18	181	0	224	35	440	43	10	-6	487	-6	39
2018-19	280	0	321	44	645	0	2	-6	641	-6	40
2019-20	217	0	369	38	624	0	1	-6	619	-6	33
2020-21	186	66	241	108	601	0	13	-13	601	-4	117
2021-22	389	8	370	58	825	0	13	-29	809	-3	68
<b>Annual Average</b>	113	7	291	50	462	5	6	15	459	-5	51
<b>Totals</b>	1253	74	3203	554	5084	55	65	-162	5052	50	569

3.19 Completions data indicates that a gross windfall figure of 56 dwellings would be appropriate. Table 6 shows that on average there are 5 dwellings lost from small sites per year which should be applied to the windfall calculation. Based on completions and losses, **51 dwellings per year** would be an appropriate windfall allowance.

#### 4. Permissions Granted Per Year

4.1 The completions for the Borough confirm a higher number than the current figure of 22 dwellings per year and also show an increasing trajectory that justifies a higher figure than the period average. It is also necessary to consider the permissions granted per year. Table 6 and Figure 6 shows small site permissions granted or refused and windfall completions for each year for the period 2014-2022 (data from 2011-2013 was not available at the time of the study). Dwellings will not necessarily be built in the same year permission is granted and so the number of permissions and completions will not correlate by year.

Table 6: Small Site Permissions Granted or Refused and Windfall Completions by Year

Year	Permission Granted	Permission Refused	Windfall Completions
2014-15	68	17	54
2015-16	33	10	21
2016-17	69	11	51
2017-18	79	13	35
2018-19	66	11	44
2019-20	60	6	38
2020-21	55	23	108
2021-22	90	17	58
<b>Total</b>	<b>520</b>	<b>108</b>	<b>595</b>
<b>Average</b>	<b>65</b>	<b>13.5</b>	<b>74</b>

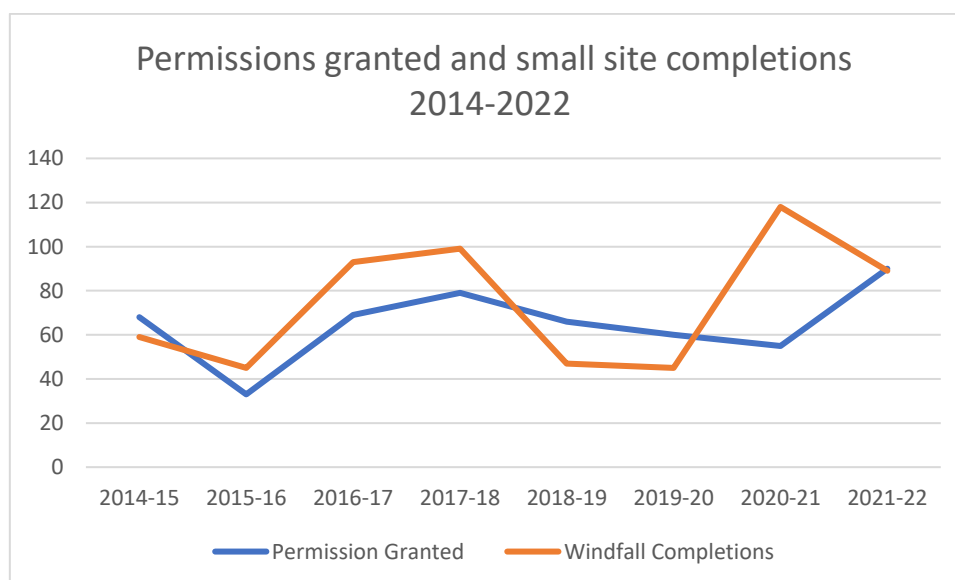


Figure 6: Permissions Granted and Small Site Completions

- 4.2 Table 6 shows an average of permissions granted as 65 over the study period. Applying a 10% reduction for non-implementation would suggest a windfall allowance of 59 dwellings would be appropriate. The figure rises to an average of 68 dwellings when considering permissions granted over the last three years.
- 4.3 Figures 7 and 8 show permissions refused and indicate less fluctuations than permission granted. The trend line indicates a slight increase in permissions refused in recent years, although this is not as steep as that for permissions granted. Permissions granted are less consistent than those applications which are refused. The trend line shows an upward trajectory for permissions granted, notably the last two years since the Borough Plan was adopted show an increase in planning permissions granted.

4.4 There is a correlation between permission granted and refused until 2020, where permissions granted increase and permissions refused decreases. Again, this indicates the adoption of the Borough Plan has had a positive impact on the granting of small site applications.

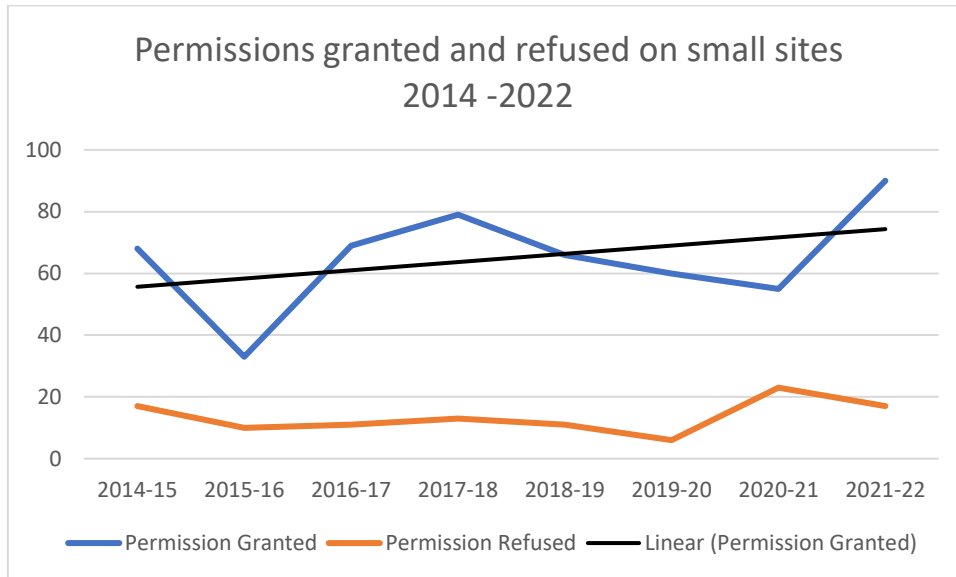


Figure 7: Permissions Granted and Refused – Permissions Granted Trend Line

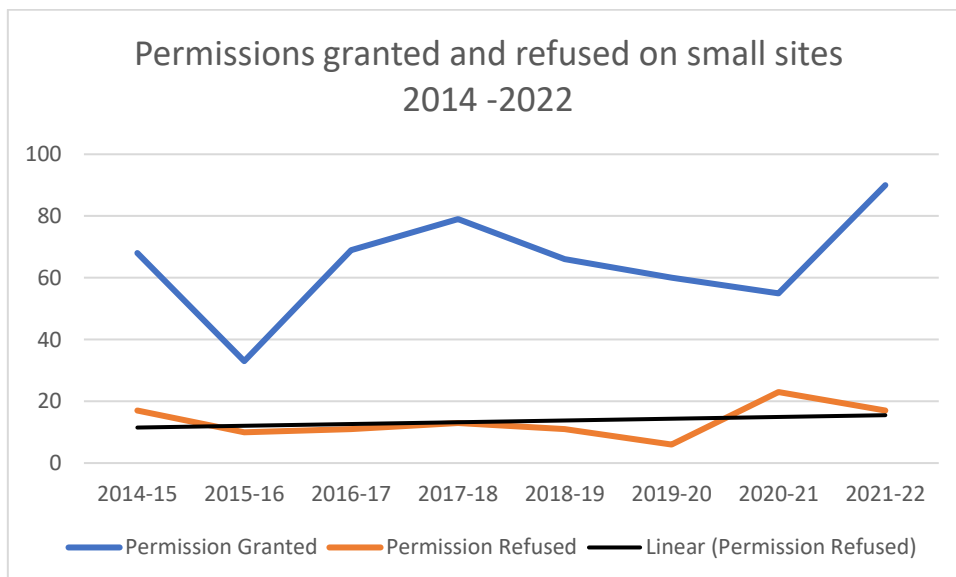


Figure 8: Permissions Granted and Small Site Completions – Permissions Refused Trend Line

4.5 The data suggests more applications are being made within the borough for small windfall sites over the study period. There has been an increase in those granted compared to those refused. The total completions indicate a good delivery of dwellings from small sites once permission has been granted.

- 4.6 Examining the trend of small site windfall completions, and the permissions granted it is clear there is an upward trend in these areas. The slight upward trend in small site permission refused, is significantly less than the upward trend for small site permission granted. The data indicates the adoption of the Borough Plan has not impacted on the granting of planning permission and have assisted in the positive determination of small site applications in the borough.

## 5 Further Considerations

- 5.1 As noted in Sections 3 and 4 here have been changes to the NPPF and the adoption of the Borough Plan which have contributed towards the increased the supply of dwellings in the borough. Recent changes in national policy make it easier to obtain planning permission than previously and this looks likely to remain in place for the foreseeable future.
- 5.2 The effects of Brexit and post COVID pandemic have resulted in in a shortage of builders and building materials and related inflationary pressures. There may be implications for the viability of sites going forward in the short to medium term. At present there is no evidence from completions or applications that there has been adverse impact locally. The latest housing completions data indicate there has been an increase in completions since the economy was re-opened. However, the uncertainty means a conservative approach should be adopted towards making a percentage increase to the amount windfall based on the evidence trends.
- 5.3 Conversely, an adjustment decrease to the windfall amount is not considered appropriate as economic trend trends are captured in the data. The study examines trends over the last ten years including a changing economic cycle and a pandemic. The trend and averages of the study take into consideration these events and included in the analysis.
- 5.4 Between 2011 and 2019 there was no adopted Borough Plan, as noted the adoption of the Borough Plan has not impacted on the delivery or granting of planning permission. However, the historical analysis includes completions which may have potentially been included in a Borough Plan as non-strategic sites, if a plan would have been in place. There is a need to make an adjustment to account for these potential non-strategic sites. As it is not possible to determine which applications would or would not have been allocated in the Plan, it is proposed there should be an average figure taken from sites which were identified in the published SHLAAs for 2011, 2012, 2013 and 2016, subsequently received planning permission and were completed in the study period. It is acknowledged that the sites which received planning permission would not necessarily have been included in the plan as non-strategic sites. However, the approach ensures the analysis captures sites which may have been included in a local plan during the study period and that the windfall allowance figure is conservative.
- 5.5 The table below shows the number of small sites which were identified in the various SHLAAs as available, suitable, and deliverable with the potential to be allocated in a local plan. There were 35 sites identified which were expected to deliver 261 dwellings. In the study period 19 sites were granted planning permission to deliver 137 dwellings. The completions from sites totalled 73 dwellings.

Table 7: Historic SHLAA Small Site Completions

Number of Small Sites Identified in SHLAAs	35
SHLAA Expected Yield	261
Number of Sites Granted Planning Permission	19
Total Amount of Dwellings with Planning Permission	137
Total Completions	73

73 dwellings / 8 years = 9.1 SHLAA dwellings completed each year

- 5.6 Based on information above the figure of 9.1 is rounded down to 9 dwellings per year which were identified in the SHLAAs and may have been allocated in a local plan. **There should be a deduction of 9 dwellings to the average completions figure.**

## HELAA

- 5.7 The NPPF requires consideration be given to the Strategic Housing Land Availability Assessment. This study will examine the Council's Housing and Economic Employment Land Availability Assessment (HELAA) (2023) which has yet to be published at time of writing.
- 5.8 In total 126 sites were identified and assessed for housing through the HELAA process. Of those assessed it was found there were 21 small sites which would deliver 138 dwellings. In calculating the windfall allowance, the dwellings divided by the 15-year plan period indicates the windfall figure should be 9 dwellings. This figure is significantly lower than the historic completions data. As noted earlier, analysis of previous SHLAAs indicates an average of 9 dwellings per annum, calculated over a ten-year period, whilst the gross small site completions figure is 56. The historic data indicates that small windfall sites are not captured in the in the SHLAA/HELAA process.
- 5.9 There are significant limitations when using the HELAA to identify a windfall allowance. The HELAA was produced in accordance with PPG which states that plan makers will need to assess a range of different sites sizes from small-scale sites to opportunities for large scale developments. It sets out that in the first instance, sites of a smaller size than 0.25ha /500 sqm of economic development, or with a capacity fewer than 5 dwellings, should not be considered as part of the HELAA process. Therefore, sites for residential development smaller than 0.25ha or below the threshold of five dwellings were not included within the assessment.
- 5.10 Another limitation in the HELAA data is that where sites already have planning permission or have been subject to prior notification / approval they have been excluded from the assessment process.
- 5.11 The HELAA data shows there is capacity for small sites to come forward during the plan period. The data is not considered a reliable assessment of the contribution of small site

windfalls, this is due to both the historical data evidence highlighting that small sites are not captured in the SHLAA / HELAA process and the exclusion of small sites, and the omission of sites with planning permission and prior notification sites.

### Five Year Supply

- 5.12 Planning permissions indicate that small sites will continue to contribute towards housing completions. It is acknowledged that planning permissions will expire, however this analysis is based on annual completions and so a non-implementation rate does not need to be applied to the windfall supply. It is also considered that whilst past completions indicate there has been significant contribution of small site windfalls towards housing completions it is not inevitable that completions trends will continue.
- 5.13 It is proposed that the windfall completions will be reviewed every year so that the most up to date figure is used and the supply figure can be adjusted accordingly. The windfall figure for the monitoring year will be published in the Authority Monitoring Report and be added to the accumulative total to provide an average over a ten-year period. Adjustments will be made for site losses and for the period where there was not adopted Plan. The average will be the windfall figure used in the five-year housing land supply.

## 6 Conclusion

- 6.1 The historical data shows that small site windfall completions have been an important source of housing completions in the borough. The trend indicates an increasing amount of small site completions. The increase is despite larger development sites being available and the adoption of the Borough Plan. It would not be an accurate representation of housing completions if small windfall sites were not included in the Housing Trajectory.
- 6.2 The sources of windfall have come from urban sites due the constraints to the borough from Green Belt and areas of high landscape value. It is unlikely that small windfall sites would appear in great numbers in areas outside of the urban area. Whilst there may be a limit to the amount of windfall sites which come forward as the Plan progresses, there is no evidence to suggest a slowdown in small site applications coming forward. It is recommended that the windfall contribution is reviewed annually to ensure the recommended windfall contribution remains accurate.
- 6.3 The current windfall allowance is 22 dwellings per annum across the plan period. The figure was determined by examining past completions in the borough based on sites of 4 units or less. To define a small windfall site 4 units or less is not based on current NPPF definition. This study defines a small site as 9 units or less and is consistent with legislation and national policy. The data showing small site completions indicates 22 dwellings per year has underestimated the contribution to housing delivery. The average net small site completions over the last ten years have been 51 dwellings and the last three years show the average completions to have increased to 73 dwellings.
- 6.4 Given the changes to planning policy, both national and locally have resulted in an increase to permissions granted on small sites, there is a case that there should be an increase to the average figure of 73 from the last three years. However, uncertainty over the state of the



current economy mean a cautionary approach should be adopted and no increase should be applied above the average for the period examined.

- 6.5 The period where there was no adopted Borough Plan impacts on the historical data as it is likely some small sites would have been included in the plan as non-strategic sites and therefore an adjustment down of 9 dwellings per year equating to 42 dwellings per annum.
- 6.6 This windfall study has examined historic completions and trends of small windfall sites. It has considered the context of the completions and the need to adjust the final windfall figure. The study has considered the latest HELAA but finds there are limitations in using the HELAA as a source for predicting the windfall allowance. The omission of sites with planning permission and sites with a capacity fewer than 5 dwellings limits the parameters of the data gathered. Planning permissions indicate a pipeline supply which is greater than that suggested by historic completions.
- 6.7 Despite the planning permission data suggesting a higher windfall allowance, it is considered prudent to follow the historic completions data which provides a conservative estimate of the windfall allowance and can be reviewed every year. Therefore, based on this analysis this study recommends an increased in small site windfall allowance for the Borough from 22 dwellings per annum to conservative windfall figure of **42 dwellings per year** should be applied and subsequently reviewed annually.